UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	
UNITED STATES OF AMERICA	
-V-	07 CR 357-01 (CM)
DINESH DAYABHAI SHAH,	
McMahon, J.	

## ORDER ACCEPTING THE PLEA ALLOCUTION BEFORE A U.S. MAGISTRATE JUDGE

On December 14, 2007, United States Magistrate Judge Theodore H. Katz, presided over the plea allocution in the above captioned matter and reported and recommended that the named defendant's plea of guilty be accepted. The Court having reviewed the transcript of the allocution, the charging papers, and all other pertinent parts of the record, finds that the plea accords with the requirements of Rule 11 of the Federal Rules of Criminal Procedure. Accordingly, the Court adjudges defendant guilty of the offense(s) to which the guilty plea was offered. The Clerk is directed to enter the plea.

SO ORDERED:

Collecn McMahon, U.S.D.J.

December 21, 2007 New York, NY